

HONOURABLE SRI JUSTICE J.CHELAMESWAR
And
HONOURABLE SRI JUSTICE D.APPARAO

04.12.2006

WRIT PETITION No.25240 of 2006

Between:

M/s. Home Industries Ltd., Formerly known as (My Home Cement Industries Ltd.),
Greenlands, Hyderabad.

.. Petitioner

And

The Asst. Commissioner(CT), LTU,
Nalgonda Division, Nalgonda and others.

..Respondents

HONOURABLE SRI JUSTICE J.CHELAMESWAR
And
HONOURABLE SRI JUSTICE D.APPARAO

WRIT PETITION No.25240 of 2006

ORDER: (Per JC. J):

The petitioner is a Public Limited Company registered as a dealer under the A.P. VAT Act, 2005 (for short 'the Act') with the 1st respondent under the provisions of the Act. For the

period from April, 2005 to December, 2005, the petitioner filed its monthly returns under the Act and claimed input tax credit on tax paid on certain items used by it. Details of which may not be necessary for the present purpose.

2) The said claim of the petitioner negatived by the assessing authority. Aggrieved by the same, the petitioner carried the matter in appeal to the 2nd respondent and the same is said to be still pending. During the pendency of the appeal, petitioner sought stay of recovery of tax. The said application was rejected by the 2nd respondent by his order dated 12.6.2006. Aggrieved by the same, the petitioner carried the matter under revision before the 3rd respondent. The 3rd respondent also dismissed the application by his order dated 6.10.2006. Hence the present writ petition.

3) Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial taxes.

4) In the circumstances, we deem it appropriate to dispose of the writ petition at the stage of admission, directing the respondents not to take any coercive steps for the recovery of disputed tax referred to above on condition that the petitioner depositing 50 per cent of the disputed tax within a period of six weeks from today. The amounts paid already, if any, shall be given credit to while computing the above said 50 per cent of the amount.

The Writ Petition is accordingly disposed of, at the stage of admission. No costs

J.CHELAMESWAR, J

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D.APPARAO, J

4th December, 2006

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